

STATE OF HAWAII—DEPARTMENT OF TAXATION
INSTRUCTIONS FOR FORM N-848
POWER OF ATTORNEY

(NOTE: References to “married”, “unmarried”, and “spouse” also means “in a civil union”, “not in a civil union”, and “civil union partner”, respectively.)

General Instructions

Note: Original notices and other written communications will be sent to you. Copies will not be sent to your representative(s).

Note: Effective January 1, 2012, pursuant to Act 1, Session Laws of Hawaii (SLH) 2011, civil unions are recognized in Hawaii. Provisions that apply to a husband and wife, spouses, or person in a legal marital relationship shall be deemed to apply to partners in a civil union with the same force and effect as if they were “husband and wife”, “spouses”, or other terms that describe persons in a legal marital relationship. Accordingly, references to “married”, “unmarried”, and “spouse” also means “in a civil union”, “not in a civil union”, and “civil union partner”, respectively.

Purpose of Form

Use Form N-848 to grant authority to an individual to sign Hawaii tax documents on your behalf, represent you before the Department of Taxation and to receive otherwise confidential tax information.

Authority granted

This power of attorney authorizes the individual(s) named to perform any and all acts you can perform, such as signing agreements, consents, and applications for tax clearance. However, authorizing someone as your power of attorney does not relieve you of your tax obligations. Delegating authority or substituting another representative must be specifically stated on line 4.

The power to sign tax returns can only be granted in limited situations. See Line 4—Acts Authorized below for more information.

Filing the power of attorney

File the original, photocopy, or facsimile transmission (fax) with each letter, request, form, or other document for which the power of attorney is required. For example, if you wish to designate an individual to represent you in obtaining tax clearance certificates, a copy of Form N-848 must be filed each time you submit Tax Clearance Applications.

The Department does not maintain a permanent, centralized file of powers of attorney.

Federal Form 2848 used in lieu of Form N-848

Federal Form 2848, Power of Attorney and Declaration of Representative, may be used in lieu of Form N-848. You must print “HAWAII” at the top of the form, and specifically list the Hawaii taxes, forms, and periods to which the power of attorney will apply. If the type of tax is general excise/use, withholding, transient accommodations, or rental motor vehicle and tour vehicle surcharge, you must list the Hawaii Tax I.D. Number. Also, in Part II, the representative must print the last 4 numbers of the representative’s social security number.

The designation of representatives for federal and Hawaii tax matters may NOT be combined onto a single Form 2848.

Line-By-Line Instructions Part I—Power of Attorney

Line 1—Taxpayer Information

Individuals.—Enter your name, address, Social Security Number (SSN), Federal Employer Identification Number (FEIN), if applicable, daytime telephone number, fax number, and e-mail address in the spaces provided. If a joint return is involved and you and your spouse are designating the same representative(s), also enter your spouse’s name and SSN, and your spouse’s address if different from yours. If you are an alien and were issued an individual taxpayer identification number (ITIN) by the Internal Revenue Service, enter your ITIN.

Corporations, partnerships, or associations.—Enter the name, address, FEIN, daytime telephone number, fax number, and e-mail address in the spaces provided. If this form is being prepared for corporations filing a consolidated tax return, do not attach a list of subsidiaries to this form. Only the parent corporation information is required on line 1. Also, line 3 should only list Form N-30 in the Tax Form Number column. A subsidiary must file its own Form N-848 for returns that are required to be filed separately from the consolidated return such as Form G-49, Annual Return and Reconciliation General Excise/Use Tax Return, and Form HW-3, Annual Return and Reconciliation of Hawaii Income Tax Withheld From Wages.

Trust.—Enter the name, title, address, daytime telephone number, fax number, and e-mail address of the trustee, and the name and FEIN of the trust.

Estate.—Enter the name, title, address, daytime telephone number, fax number, and e-mail address of the decedent’s executor/personal representative, the decedent’s SSN, and the name and FEIN of the estate.

Line 2—Representative(s)

Enter the name of your representative(s). Only individuals may be named as representatives. If you want to name more than four (4) representatives, indicate so on this line and attach a list of additional representatives to the form.

Line 3—Tax Matters

You must enter the type of tax, the tax form number, and the year(s) or period(s) in order for the power of attorney to be valid. Also, if the type of tax is general excise/use, withholding, transient accommodations, or rental motor vehicle and tour vehicle surcharge, you must enter the Hawaii Tax I.D. Number. For example, you may list “income tax”, “Form N-11”, for “calendar year 2010”; or you may list “W-12345678-01”, “general excise/use taxes”, “Form G-45 and Form G-49”, for the “first and second semiannual periods of 2010 and calendar year 2010”. A general reference to “All taxes”, “All forms”, or “All periods or years” is NOT acceptable.

Tax clearances.—If authorizing your representative to receive confidential information regarding any tax deficiencies which arise in the course of processing a Form A-6, Application for Tax Clearance, all taxes to which you were subject, the tax forms you were required to file, the periods and years you were subject to those taxes, and the Hawaii Tax I.D. Number, if applicable, must be listed as indicated above. To avoid any unnecessary delays, you may wish to list all tax years not previously checked and cleared by the Department, or years beginning with the date your business began in Hawaii to the present. For example, if your business started in 2000, you may want to include on line 3, “W-12345678-01”, “general excise/use taxes”, “Form G-45 and Form G-49”, for the “monthly, quarterly, semiannual and annual periods, 2000-present”.

If authorizing your representative to sign the Form A-6 on your behalf in addition to receiving confidential information, you also must list Form A-6 and the year(s) authorization is being granted on line 3.

Line 4—Acts Authorized

If you want to modify the acts that your named representative(s) can perform, describe any specific additions or deletions in the space provided. The authority to substitute another representative or delegate authority must be specifically stated on line 4.

If you want to authorize your representative to sign a Hawaii income tax return, general excise tax annual return and reconciliation, or any other state tax return, this authorization must be specifically stated on line 4. This form, or a copy or facsimile of this form, must be attached to the return. In general, a representative may sign your return if you are unable to make the return by reason of:

- (a) Disease or injury,
- (b) Continuous absence from the United States (including Puerto Rico) for a period of at least 60 days prior to the date required by law for filing the return, or
- (c) for other good cause.

The reason must be provided on line 4.

Line 5—Retention/Revocation of Prior Power(s) of Attorney

The Department does not maintain a centralized file of powers of attorney. However, if you have previously filed a Power of Attorney with a particular office within the Department with respect to a specific on-going tax matter and do not want to revoke that existing power of attorney, check the box on this line and attach a copy of the previously executed power(s) of attorney.

If you want to revoke an existing power of attorney and do not want to name a new representative, or if a representative wants to withdraw from representation, send a copy of the previously executed power of attorney to the office where the power of attorney was filed. The copy of the power of attorney must have a current signature of the taxpayer if the taxpayer is revoking, or the representative if the representative is withdrawing, under the original signature on Part I, line 6, or Part II. Write “REVOKE” across the top of the form.

If you do not have a copy of the power of attorney you want to revoke or withdraw, send a statement to the office where the power of attorney was filed. The statement of revocation or withdrawal must indicate that the authority of the power of attorney is revoked, list the tax matters, and must be signed and dated by the taxpayer or representative. If the taxpayer is revoking, list the name and address of each recognized representative whose authority is revoked. If the representative is withdrawing, list the name and address of the taxpayer.

Line 6—Signature of Taxpayer(s)

Individuals.—You must sign and date the power of attorney. If a joint return has been filed

and both husband and wife will be represented by the same individual(s), both must sign the power of attorney unless one spouse authorizes the other, in writing, to sign for both. In that case, attach a copy of the authorization. However, if a joint return has been filed and husband and wife will be represented by different individuals, each taxpayer must execute his or her own power of attorney on a separate Form N-848.

Corporations or associations.—An officer having authority to bind the taxpayer must sign. However, the tax matters person may sign on behalf of an S corporation.

Partnerships.—All partners must sign unless one partner is authorized to act in the name of

the partnership. A partner is authorized to act in the name of the partnership if, under state law, the partner has authority to bind the partnership. A copy of such authorization must be attached. For purposes of executing Form N-848, the tax matters partner is authorized to act in the name of the partnership.

Part II—Signature of Representative(s)

The representative(s) you name must provide the last 4 numbers of their social security numbers and sign and date this form.